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proceeding was instituted, though decedent died before amendment of 1918 took effect and while amendment of 1916 was in force; and though amount of tax was governed by amendment of 1916, in view of Code 1919, § 2385 et seq.

3. Constitutional Law (§ 43 (2)*)—One Using Statutory Remedy for Erroneous Assessment Cannot Complain of Want of Adequate Remedy.—Heir after having instituted proceeding for redress against erroneous inheritance tax assessment under Tax Bill, section 44, as amended by Acts 1916, c. 484, and Acts 1918, c. 238, cannot be heard to complain that he has not had an adequate remedy.

[Ed. Note.—For other cases, see 3 Va.-W. Va. Enc. Dig. 221.]

4. Taxation (§ 900 (5)*)—Court Will Correct Assessment and Determine True Amount.—Where relief is sought under the statutes from alleged erroneous tax, the court, if statute under which tax is imposed is valid, should correct any improper assessment, determine the true amount of the tax, and enter judgment therefor.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 105, 106.]

Error to Circuit Court, Montgomery County.

Petition by Stockton Heth, Jr., against the Commonwealth, for redress against alleged erroneous inheritance tax assessment. Judgment affirming assessment dismissing petition, and petitioner brings error. Affirmed.

H. C. Tyler, of Radford, for plaintiff in error.

The Attorney General, for the Commonwealth.

WITHERS et al. v. JONES' EX'X et al.

Jan. 22, 1920.

[102 S. E. 68.]

1. Taxation (§ 900 (1)*)—Correction of Inheritance Tax Assessment within Jurisdiction of Circuit Court.—Circuit court of city of Richmond had jurisdiction to entertain bill for correction of inheritance tax assessed under Acts 1916, c. 484.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 105, 106.]

2. Taxation (§ 895 (6)*)—Expenses of Administration, Debts, and Exemptions to Be Deducted before Inheritance Tax Is Completed.—Widow and children to whom testator has devised and bequeathed his estate are entitled, prior to assessment of inheritance tax, under Acts 1916, c. 484, to have the expenses of administration and debts, if any, deducted from the gross value of the estate, and from net amount remaining, each is entitled to an exemption of \$15,000, and

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

the tax is to be computed on the residue of the property devised and bequeathed to them severally at the rates prescribed by the statute.

Sims, J., dissenting.

Daniel Grinnan and *R. E. Scott*, both of Richmond, for appellants.

The Attorney General and *O. L. Shewmake*, of Richmond, for appellees.

MARTIN'S EX'RS *v.* COMMONWEALTH.

Jan. 22, 1920.

[102 S. E. 77.]

1. Constitutional Law (§ 45*)—Courts Must Condemn Plainly Invalid Statute.—Though the courts should approach constitutional questions with caution, they must not, merely for convenience or expediency, hesitate to condemn an act which plainly violates the fundamental law.

[Ed. Note.—For other cases, see 3 Va. W. Va. Enc. Dig. 163, 164.]

2. Constitutional Law (§ 48*)—Act Not Showing Exclusive or Discriminative Purpose Prima Facie Valid as Not a Special Act.—If a statute bears on its face no evidence of an exclusive or discriminative purpose, it is *prima facie* valid as general and not special legislation.

[Ed. Note.—For other cases, see 3 Va.-W. Va. Enc. Dig. 163, 169.]

3. Statutes (§ 73 (2)*)—Classification by General Law Not Prohibited as Special Legislation.—Constitutional prohibitions against special legislation do not prohibit classification, but the classification must not be purely arbitrary rather than natural, reasonable, and appropriate to the occasion.

[Ed. Note.—For other cases, see 3 Va.-W. Va. Enc. Dig. 169.]

4. Statutes (§ 71*)—Act General in Form, but Special in Effect, Violative of Prohibition of Special Legislation.—Though an act is general in form, if it is special in purpose and effect, it violates the spirit of the constitutional prohibition of special legislation.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 749.]

5. Constitutional Law (§ 48*)—Assumption of Facts in Favor of Law as General Rather than Special.—The necessity for and reasonableness of classification by a statute are primarily questions for the Legislature, and if any state of facts can be reasonably conceived that would sustain the act as general rather than special, such facts must be assumed as existing at the time the law was enacted.

[Ed. Note.—For other cases, see 3 Va.-W. Va. Enc. Dig. 163, 164.]

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.